

Exhibit 2

ECF No. - Opposition to Motion	Filing Parties	Claimants/Participants	Claim No.	ECF No. - Objection to Determination
4625	Siegel IRA	Howard Siegel IRA	006180	1844
4626, 4628	Upstate New York Bakery Drivers and Industry Pension Fund	Upstate New York Bakery Drivers and Industry Pension Fund	005483	3795
4627	Upstate New York Bakery Drivers and Industry Pension Fund	Ltd. Editions Media, Inc. Defined Benefit Pension Plan UA Dtd. 2/9/99	005072	1606
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Alexander, Linda	006679	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Armstrong, Kai	006680	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Awad, John	006681	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Ayala, Ivette	006682	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Backe, Henry	006683	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Franzese-Basta, Angela	006684	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Belchak, Jeanne	006685	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Belcher, Kim	006686	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Bell, Janet	006687	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Bindelglass, David	006688	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Bjork, Joan	006689	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Brenia, Cynthia	006690	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Brittis, Dante	006691	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Broadhurst, Linda	006692	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Butler, Barbara	006693	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Carney, Wilhelmina	006694	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Cash, Lori	006695	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Casimiro, Joan	006696	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Castro, Rosa	006697	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Christy, Brian	006698	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Chymercy, Tracey	006699	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Cimino, William	006700	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Ciskowski, Michael	006701	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Collazo, Carmen	006702	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Commaille, Nancy	006703	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Heske-Goldin-Constantino, Janet	006704	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Cortez, Jessica	006705	3195

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4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Patterson-Council, Brooke	006706	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Crasilli, Lisa	006707	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Dawe, Robert	006708	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Delgado, Aileen	006709	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Dmowski, Bridette	006712	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Edelman, Sue	006713	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Evers-Delucia, Kathy	006710	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	DeLucia, Lisa	006711	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Falkowski, Barbara	006714	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Favazza, Donna	006715	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Fournier, Cynthia	006716	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Thompson-Franzese, Sarah	006717	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Gallant, Scott	006718	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Giarratano, Valorie	006719	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Glover, Pamela	006720	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Gonzalez, Maria	006721	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Gutierrez, Diana	006722	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Hagerty, June	006723	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Primavera-Hash, Stacy	006724	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Haydon-Ryan, Amy	006725	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Heibler, Carol	006726	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Hermele, Herbert	006727	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Heske, Nancy	006728	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Ianotti, Erika	006729	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Janik, Laura	006730	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Kalapir, Daniella	006731	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Kettles, Christine	006732	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Kirschenbaum, Lawrence	006733	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Kross, Rayna	006734	3195

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4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Kwok, Patrick	006735	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Langeland, Rolf	006736	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Laviolette, Cushine	006737	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Norell-Lay, Nicole	006738	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Lewkowicz, Martha	006739	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Libretti, George	006740	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Lamb-Lilly, Stacy	006741	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Lomax, Marissa	006742	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Lorenzo, Laura	006743	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Makar, Karen	006744	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Malin, Joel	006745	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Martino, Donna	006746	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Mastroianni, Elizabeth	006747	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Maxwell, Karen	006748	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	McAleer, Sarah	006749	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Mikos, Kathleen	006750	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Carter-Moore, Diane	006751	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Morrison, Murray	006752	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Nagy, Kim	006753	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Noll, Noreen	006754	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Nowlan, Patricia	006755	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Otero, Patricia	006756	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Padilla, Taina	006757	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Panapada, Caroline	006758	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Parisi, Madelyn	006759	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Pelton, Melissa	006760	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Perez, Edna	006761	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Petrosky, Ryan	006762	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Petrucelli, Joyce	006763	3195

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4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Piccolo, Jennifer	006764	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Pimpinella, Suzanne	006765	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Platt, Candace	006766	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Raschke, Barbara	006767	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Ripley, Denise	006768	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Rivera, Yesina	006769	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Rodriguez-Ortiz, Raquel	006770	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Rosa, Isabel	006771	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Rosado, David	006772	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Rosiello, Tita	006773	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Saffir, Michael	006774	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Sammartano, Claudia	006775	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Santos, Ivelisse	006776	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Schaefer, Linda	006777	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Schneider, Chris	006778	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Shear, Perry	006779	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Simpson, Lynn	006780	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Slattery, Elizabeth	006781	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Soviero, Fiore	006782	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Stanton, Robert	006784	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Stasolla, Rebecca	006785	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	St. Cloud, Carline	006783	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Stevens, Tiffany	006786	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Stockmal, Nicole	006787	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Stopka, Ania	006788	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Teixeira, Susana	006789	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Towle, Simone	006790	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Turner, Monica	006791	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Uhlau, Cynthia	006792	3195

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ECF No. - Opposition to Motion	Filing Parties	Claimants/Participants	Claim No.	ECF No. - Objection to Determination
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Tymon-Meyer, Candace (Vargas)	006793	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Viola, Kathie	006794	3195
4631, 4632, 4633	Orthopaedic Specialty Group P.C. Plan Participants	Wilmot, Jane	006795	3195
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Bricklayers and Allied Craftsmen Local 2 Annuity Fund	006062	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Bricklayers and Allied Craftworkers Local 2, Albany, New York Health Benefit Fund	006061006003	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Building Trade Employers Insurance Fund	005165	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Central New York Laborers' Annuity Fund	005075	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Central New York Laborers' Health and Welfare Fund	005163005160	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Central New York Laborers' Pension Fund	005070	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Central New York Laborers' Training Fund	005076	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Engineers Joint Welfare Fund (2 denials received)	005572005559	4070, 1923, 1875
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Engineers Joint Training Fund	005573	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	International Brotherhood of Electrical Workers Local Union, No. 43 and Electrical Contractors Pension Fund	005837	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	International Brotherhood of Electrical Workers Local Union, No. 43 and Electrical Contractors Welfare Fund	005836	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	I.B.E.W. Local 241 Welfare Benefits Fund	005468	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	I.B.E.W. Local 910 Welfare Fund	005415	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Laborers' Local 103 Annuity Fund	005966	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Laborers' Local 103 Welfare Fund	005975	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	New York State Lineman's Safety Training Fund	005003	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Oswego Laborers' Local 214 Pension Fund	006284	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Plumbers, Pipefitters and Apprentices Local No. 112, Health Fund	005503	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Roofers' Local 195 Annuity Fund	004333	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Roofers' Local 195 Health & Accident Fund	004332	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Syracuse Builders Exchange, Inc./ CEA Pension Plan	005164	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Service Employees Benefit Fund	005574	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Service Employees Pension Fund of Upstate New York	006161	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Local 73 Retirement Fund	005463	4070, 1923
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Upstate Union Health & Welfare Fund	005949	1923

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4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Bricklayers and Allied Craftsmen Local 2 Annuity Fund	005984	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Bricklayers and Allied Craftworkers Local 2 Pension Fund	005983	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Central New York Laborers' Annuity Fund	004974	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Central New York Laborers' Pension Fund	005077	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	International Brotherhood of Electrical Workers Local Union, No. 43 and Electrical Contractors Pension Fund	005835	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	I.B.E.W. Local 139 Pension Fund	005422	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	I.B.E.W. Local 241 Pension Fund	005467	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	I.B.E.W. Local 325 Annuity Fund	006585	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	I.B.E.W. Local 910 Annuity Fund	005414	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	I.B.E.W. Local 910 Pension Fund	004801	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	I.B.E.W. Local 1249 Pension Fund	006901	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Laborers' Local 103 Annuity Fund	005965	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Laborers' Local 103 Pension Fund	005964	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Local 73 Annuity Fund	005895	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Local 73 Retirement Fund	005897	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Oswego Laborers' Local 214 Pension Fund	005411	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Roofers' Local 195 Pension Fund	004336	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Roofers' Local 195 Annuity Fund	004334	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	SEIU 1199Upstate Pension Fund	005810	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Service Employees of Upstate New York Pension Fund	006160	4068
4635	Bricklayers and Allied Craftmen Local 2 Annuity Fund, et al.	Syracuse Builders Exchange, Inc./ CEA Pension Plan	005162	4068
4637, 4638	Jacqueline Green	Jacqueline Green	002046	3499
4639, 4640	Wayne Green	Wayne Green	002047	3499
4641, 4642	J.X. Reynolds & Co. Deferred Profit Sharing Plan	J.X. Reynolds & Co. Deferred Profit Sharing Plan	012783	3414
4643	Sterling Equities Associates Employee Retirement Plan	Saretsky, Eric S.	010089	3387
4652	Paul L. Fisch and Deborah L. Fisch	Fisch, Paul J.	008333	3234
4652	Paul L. Fisch and Deborah L. Fisch	Fisch, Deborah L.	008333	3234
4653	Fisch, Michael E.	Fisch, Michael E.	008824	3229
4654	Fisch, Steven H.	Fisch, Steven H.	008347	3228, 3230